

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 649 - SB 1853

March 2, 2009

SUMMARY OF BILL: Exempts certain medical interns, residents, and fellows, who have been issued special training licenses while participating in training programs of accredited medical schools or medical schools considered teaching hospitals in Tennessee, from being required to pay occupational privilege tax.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- According to the Department of Revenue, this bill only rewrites current law establishing the authorization for such individuals to be exempt from paying the occupational privilege tax. As a result, there is no impact to state or local government.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/rnc

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